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## UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF ILLINOIS EASTERN DIVISION

In Re:	)	Case No:	21-03801
Weldon Cobos	)		
	)	Chapter:	Chapter 13
Deb	tor )		
	)	<b>Judge:</b>	Deborah L. Thorne

#### **NOTICE OF HEARING**

TO: See attached list

PLEASE TAKE NOTICE that on **July 14, 2021 at 1:30 p.m.**, I will appear before the Honorable Deborah L. Thorne, or any judge sitting in that judge's place, and present the **OBJECTION TO THE CLAIM OF THE INTERNAL REVENUE SERVICE**, a copy of which is attached.

This motion will be presented and heard electronically using Zoom for Government. No personal appearance in court is necessary or permitted. To appear and be heard on the motion, you must do the following:

To appear by video, use this link: https://www.zoomgov.com/. Then enter the meeting ID and password.

**To appear by telephone**, call Zoom for Government at 1-669-254-5252 or 1-646-828-7666. Then enter the meeting ID and password.

**Meeting ID and password**. The meeting ID for this hearing is 160 9362 1728 and no password is required. The meeting ID and password can also be found on the judge's page on the court's website.

If you object to this motion and want it called on the presentment date above, you must file a Notice of Objection no later than two (2) business days before that date. If a Notice of Objection is timely filed, the motion will be called on the presentment date. If no Notice of Objection is timely filed, the court may grant the motion in advance without a hearing.

By: /s/ Dale Riley

Dale Riley
Geraci Law L.L.C.
55 E. Monroe Street #3400
Chicago, Illinois 60603
312.332.1800
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## UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF ILLINOIS EASTERN DIVISION

In Re:	) Case N	o: 21-03801
Weldon Cobos	)	
	) Chapte	er: Chapter 13
Debtor	)	
	) Judge:	Deborah L. Thorne

#### **CERTIFICATE OF SERVICE**

I, Dale Riley, hereby certify that I served a copy of this notice along with the aforementioned document upon the listed parties, by causing the same to be mailed in a properly addressed envelope, postage prepaid, from 55 E. Monroe, Suite 3400, Chicago, Illinois, on June 14, 2021 before 5:30 p.m.

#### **LIST OF PARTIES SERVED**

Marilyn O. Marshall, 224 S. Michigan Ave. #800, Chicago, IL 60604

Office of the U.S. Trustee, 219 S. Dearborn, Suite 873, Chicago, Illinois 60604

Weldon J. Cobos, 6037 W. 64th Place #6, Chicago, IL 60638

Internal Revenue Service, PO Box 7346, Philadelphia, PA 19101

Internal Revenue Service Mail Stop CH1 230 S. Dearborn, Chicago, IL 60604

Attorney General of the United States Tax Division (DOJ) PO Box 55 Ben Franklin Station, Washington, DC 20530

Civil Process Clerk, Office of the United States Attorney for the Northern District of Illinois, 219 S. Dearborn, 5<sup>th</sup> Floor, Chicago, IL 60604

# IN THE UNITED STATES OF BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF ILLINOIS, EASTERN DIVISION

In Re:	)	Case No:	21-03801
Weldon Cobos	)		
Debtor,	)	Chapter:	Chapter 13
	)		
	)	.Judge:	Deborah L. Thorne

#### OBJECTION TO THE CLAIM OF THE INTERNAL REVENUE SERVICE

NOW COMES the Debtor, Mr. Weldon Cobos (the "Debtor"), by and through his attorneys, Geraci Law, LLC, to present his **OBJECTION TO THE CLAIM OF THE INTERNAL REVENUE SERVICE**, and states as follows:

- 1. This Court has jurisdiction pursuant to 11 U.S.C. 1334 and this is a "core proceeding" under 28 U.S.C. 157(b).
- 2. The Debtor filed a petition for bankruptcy protection under Chapter 13 of the US Bankruptcy Code and a plan of reorganization on 03/24/2021.
- 3. On 05/25/2021, the Internal Revenue Service (hereinafter the "Creditor") filed a proof of claim (number 2-2) in the amount of \$8,461.08. (See attached Exhibit A.)
- 4. Claim 2-2 alleges in part \$6,121.36 priority tax debt and \$539.46 interest for the tax period ending 12/31/2/2018, based on an unfiled return.
- 5. The Debtor in fact did file a return for the tax period ending 12/31/2018 and is due a refund for this tax period. (See attached Exhibit B.)
- 6. The claim filed by the creditor in this case is invalid pursuant to 11 U.S.C. 502(b)(1).

Case 21-03801 Doc 19 Filed 06/14/21 Entered 06/14/21 07:00:30 Desc Main Document Page 4 of 4 WHEREFORE, the Debtor, Mr. Weldon Cobos, prays that this Court enter an order disallowing the claim of the Internal Revenue Service to the extent that it pertains to the tax period ending 12/31/2018, to the extent that it alleges that the Debtor did not file a tax return, and for such further additional relief that this Court may deem just and proper.

/s/ Dale Riley_	
Dale Riley	

# **Attorneys for the Debtor**

Geraci Law L.L.C. 55 E. Monroe Street #3400 Chicago, Illinois 60603

(Ph): 312.332.1800 (Fax): 877.247.1960